

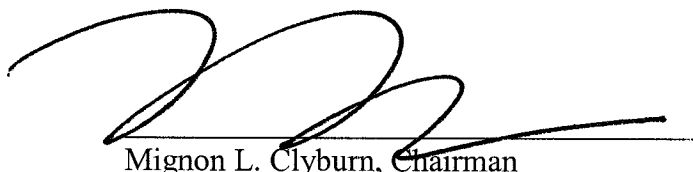
enacted by the Federal Communications Commission. Lockhart asserts that it was a lower cost to replace the equipment than to upgrade it and the new equipment makes more features available to the Lockhart customers.

The remaining life of the old equipment was 3.2 years, according to Lockhart, and the net book value was \$54,616.62. Lockhart wishes to amortize this amount over three years. Lastly, Lockhart states that this request will not affect the Company's customer rates and the Company will not use this adjustment to justify any rate increase requests.

We approve Lockhart's request for approval of extraordinary retirement of the Company's digital central office switching equipment with the remaining net book value of the equipment to be amortized over a three year period. We would note that approval of Lockhart's request will not affect customer rates of the Company.

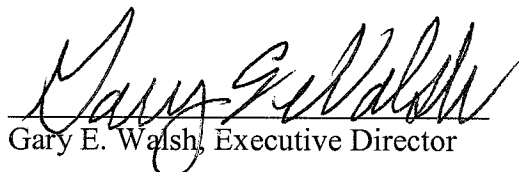
This Order shall remain in full force and effect until further Order of the Commission.

BY ORDER OF THE COMMISSION:



Mignon L. Clyburn, Chairman

ATTEST:



Gary E. Walsh, Executive Director

(SEAL)